ID: CCA\_2016111014504906

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Number: 201652021

Release Date: 12/23/2016

From:

**Sent:** Thursday, November 10, 2016 2:50:49 PM

To: Cc:

**Subject:** RE: FOIA request

Eugene—based on my review of the e-mail you provided, pages 5-12 are related to a specific whistleblower claim, and as such, are the return of the taxpayer in question. These pages should be withheld in full pursuant to FOIA Exemption 3/ IRC 6103(a). For the remaining pages, the specific references to a specific WB claim should also be redacted as return information.

Melissa Avrutine Senior Technician Reviewer CC:PA:7